

~~SECRET~~*Accounting*
and
Office Memorandum • UNITED STATES GOVERNMENT

TO : Current Audit Section Personnel

DATE: 25 Sep 51

FROM : Chief, Current Audit Section

SUBJECT: Audit Section Station Files

1. The Audit Section station files are working files, and are intended to serve as an aid to audit and as a record of completed audit action. They should, therefore, take the following form:

A. The left side of the file should contain evidence of any pending action, such as:

(1) Extracts of, and/or reference to authorizations, approvals, etc., as such information becomes available.

(2) Suspended vouchers pending further action.

(3) "Third" copies of any audit initiated adjustment vouchers pending processing by the Accounts Branch.

(4) Any such other information as may be deemed pertinent to the audit of future accountings.

B. The right side of the file is intended to reflect completed audit action, and should contain:

(1) Copies of outgoing correspondence pertaining to accountings.

(2) Copies of processed adjustment vouchers.

(3) Any such other material as reflects completed action, as a result of audit performed.

C. All material on both sides should be in "date" order (the most recent, uppermost).

2. At such time as any pending item becomes an action of record, it will be handled as follows:

Vouchers which have been suspended pending further action will be removed from the left side and forwarded to Accounts Branch, together with properly documented adjustment vouchers, at such time as required action-basis information is received. A "third" copy of the pertinent adjustment voucher will be filed on the left side until action processing has been completed by Accounts, when such "third" copy will be destroyed and the second or "audit" copy, showing the posting voucher number, will become a part of the right side of the file.

3. Cooperation in maintaining the files in their proper form will be the responsibility of all individuals working therewith; ~~the~~ individuals, on using files and finding their order at variance with the above, are requested to rearrange such files to their proper order, thereby expediting their standardization and more readily facilitating continued proper maintenance.

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